

KEN LAY

ECML000656037

## **Explanation of Elements for the 1999 Wage Detail Summary Report**

### **Salary includes the following elements:**

Civic Duty Pay  
Comp Time  
Desc (Discretionary) Holiday  
Holiday Pay  
Regular Pay  
Regular Salary  
Retro Sal  
Sick Pay  
Vacation

**EMP AGMT** = Cash compensation received as a result of the employment agreement.

**STK OPTION** = Income to be recognized as the result of a stock option exercise. Usually the difference in stock price at the date of exercise and the price the option was granted at times the number of options exercised.

**DEPD LIFE; TAX LIFE; SPOUSE LIF** = Imputed income related to dependent life insurance; employee life insurance and our spousal life insurance.

**DEFERRED PAY** =

**ECML000656038**

2000/  
2001  
W2  
Detail  
Report

Wage Grouping	Wage Type Desc
Salary	401k AfterTax
Salary	401k PreTax
Salary	Addtl Pay
Salary	Adj-Earn NonTx
Salary	Adj-Earn SupTx
Salary	Adj-Earn W4 Tx
Salary	Adj-Nontax Reduction
Salary	Car Allowance
Salary	Cash FlxPerqs
Salary	Club Dues
Salary	COLA
Salary	Commission
Salary	Flex Credit
Salary	FlexDollars
Salary	Housing Allowance
Salary	OTHER UK
Salary	Salary
Salary	SALARY GLOBAL
Salary	SALARY UK
Salary	Service Awd
Salary	Special Agrmnt W4 Tax
Salary	Vac Hrs PayOut
Salary	Vac Supplement Pay
Bonus	ANNUAL BONUS GLOBAL
Bonus	ANNUAL BONUS UK
Bonus	BNS:AIP
Bonus	Bns:Annual
Bonus	Bns:Performance
Bonus	Bns:Retention
Bonus	Bns: Variable Pay
Bonus	Bns:Work Incentive
Bonus	EDRIP NT Pay No FIT/F
Bonus	EDRIP Pay
Long Term Incentive	Bns:Prj Comp
Long Term Incentive	EES LTI Cash Payouts
Long Term Incentive	Long Term Incentive
Long Term Incentive	Pht Stk Def GUP
Long Term Incentive	Pht Stk Dividends
Long Term Incentive	Pht Stk Release
Deferred Income	BNS DEF-FDA

Wage Grouping	Wage Type Desc
Deferred Income	BNS DEF-FDA-XP
Deferred Income	BNS DEF-PSA
Deferred Income	BNS PHT STK (SS Taxabl
Deferred Income	BNS STK OPT
Deferred Income	NB BNS PHT STK
Deferred Income	OTH DEF-FDA
Deferred Income	PCB DEF
Deferred Income	PCB DEV DEF
Deferred Income	SAL DEF-FDA
Deferred Income	SAL DEF-FDA-XP
Deferred Income	SAL DEF-PSA
Deferral Payments	DPP 1985
Deferral Payments	DPP 1992
Deferral Payments	DPP 1994
Deferral Payments	DPP 1994 Sup Tax
Deferral Payments	EXPAT FDA 1998
Curr Liab - Other	Curr Liab-Other 30700000
Imputed	Ben Imp Inc
Imputed	Co Pln Use Benefit (ii
Imputed	Imp Cash Award
Imputed	Imp Inc Dependent
Imputed	Imp Inc EE
Imputed	Imp Inc Spouse
Imputed	Imp Pht Stk Def (No Fi
Imputed	Imp Plane (Taxable)
Imputed	Imputed Bus (Taxabl
Loan Advances	Loan Balances
Other	Additional Severance
Other	Agreement
Other	Bns:Sign-On
Other	Frng Serv Prm Amt
Other	Housing Ded Xpat
Other	Imp Auto Xpat (No Fit)
Other	Imp Club Dues (No Fit)
Other	Imp Equalization (No F
Other	Imp Foreign Tx (No Fit
Other	Imp Home Leave (No Fit
Other	Imp Income Misc (No Fi
Other	IMP MDCP
Other	Imp Mvng Lvng -(No FIT

Wage Grouping	Wage Type Desc
Other	Imp School (No Fit)
Other	Imp Utilities House No
Other	Lump Sum Severance
Other	Reconveyance
Other	Relo:Imp NonTx Income
Other	Relo: Imp Tax Income
Other	Relo:Imp Tx Inc(NoFIT
Other	Relo: Non-Tax Payment
Other	Relo: Tax Protect
Other	Severance
Other	Severance Amt
Other	SEVERANCE UK
Other	Xpat Allowance
Other	Xpat Comm&Svs
Other	Xpat FICA00 Advance
Other	Xpat FICA01 Advance
Other	Xpat FICA99 Advance
Other	Xpat FIT 00 Advance
Other	Xpat FIT 01 Advance
Other	Xpat FIT 99 Advance
Other	Xpat Foreign Taxes
Other	Xpat Home Lv (Amt)
Other	Xpat Housing Allow
Other	Xpat TaxEqualization
Other	Xpat TaxEqual (No Fit)
Other	Xpat Transport Allow
Other	Xpat Utilities Allowanc
Expenses	Expense Reimbursement
Expenses	Outside Services - 52508000
Exercised Stock Options	NQ Exercised Stock
Restricted Stock	Def Rest Stk
Restricted Stock	Def Rest Stk Divd
Restricted Stock	Restricted Stk
Restricted Stock	Stk Dividends

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ENRON  
Wage Summary

Document Name: Wage Summary (aka Directors)  
Query Date: 9/20/2001 04:40:39 PM  
Print Date: 9/20/2001 05:15:47 PM

GRE (Tax Company) 0-011

LAY, KENNETH L

Payroll Dates: 01/01/1999 Thru 12/31/1999

Element type code	Element Name	Element Description	Year to Date Totals
E	Balance Adjustment-SON	STK OPTION	39,860,669.20
E	BNS98	BONUS	3,150,000.00
E	BOP	BEN OFFSET	8,372.00
E	CFP	CASH FLXPERQ	39,000.00
E	CP1	CO PLANE 1	159,344.14
E	DPL	DEFERRED PAY <i>Distribution Deferral</i>	202,910.76
E	HOD	DESC HOLIDAY	4,924.24
E	HOL	HOLIDAY PAY	43,497.47
E	MII	MISC IMPU	23,290.00
E	REG	REGULAR PAY	1,190,846.04
E	SON	STK OPTION	4,047,470.00
E	VAC	VACATION	60,732.33

Total Cash Compensation

48,791,056.18

R	ACCDTH	ACCDTH	972.00
R	DENENRON	DENENRON	540.84
R	ECSP DEFER	ECSP DEFER	9,600.00
R	FLEXCREDIT	FLEXCREDIT	-4,702.92
R	FSAMED	FSAMED	4,139.00
R	MED1250	MED1250	2,329.44
R	SAL FLEX DEF	SAL FLEX DEF	300,000.00

Benefits

312,878.36

Total Earnings and Benefits

48,478,177.82

T	Balance Adjustment-FIT	FIT	12,294,278.98
T	Balance Adjustment-Med_EE	Balance Adj	576,924.85
T	Balance Adjustment-Medicare_EE	Medicare EE	58,688.33
T	Balance Adjustment-Med Taxable	Balance Adj	39,860,669.20
T	Balance Adjustment-TAXABLE	Medicare EE	0.00
T	FIT	FIT	1,026,000.00
T	Medicare_EE	Medicare EE	68,867.42
T	SS_EE	SS EE	4,501.20

Total Taxes

53,889,929.98

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Enterprise EPCPAY

Personal and Confidential

Pgm: ZPYRP683\_W2\_DETAIL\_REPORT  
User: [REDACTED]  
Sys/Client: PR2 - 100

W2 Detail Report

Page: 1  
Date: 10/12/05  
Time: 07.17.01

0011 - Enron Corp

As of: 12/31/2000

Employee Name Lay Kenneth L  
Social Security Number [REDACTED]  
Personnel Number [REDACTED]  
Employment Status 3 - Active  
FICA Indicator

FEDERAL WAGES

1003	Salary	1,300,000.08
1116	Cash FlxPerqs	39,000.00
1120	Bns:Annual	3,900,000.00
1156	Long Term Incentive	1,218,750.00
1157	Benefit Offset	8,372.00
1371	Co Pln Use Benefit (ii)	339,612.70
1382	Imp Cash Award	25,550.00
2401	FlexDollars	2,351.52
2499	Flex Credit	2,351.46
8225	NQ Stock	96,154,470.99
8227	Restricted Stk	3,102,310.50
8800	DPP 1985	118,364.61
	<b>EARNINGS TOTAL</b>	<b>106,211,133.86</b>

1133	Def Comp Act	101,455.38
2020	HC FSA	4,000.08-
2030	Medical PreTax	2,507.28-
2040	EE Life PreTax	91.20-
2051	Dental PreTax	672.66-
2351	401k PreTax	10,200.00-
5800	SAL DEF-FDA	300,000.00-
	<b>PRETAX TOTAL</b>	<b>216,015.84-</b>

Calculated Fed Wages	105,995,118.02
Pre Conv: Add to Fed Wages	0.00
RAS Amts: Add to Fed Wages	0.00
Pre Conversion Benefits	0.00
Wagetype 1010 Corrections	0.00

/701	RE Withholding Tax	105,655,505.32
	Wagetypes: Add to /701	334,179.34
	<b>Difference</b>	<b>5,433.36</b>

/401	TX Withholding Tax	29,369,149.49
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	Calculated SS Tax W/H	4,724.40
/403	TX EE Social Security Tax	4,724.40
	<b>Difference</b>	<b>0.00</b>

FICA WAGES

1003	Salary	1,300,000.08
1116	Cash FlxPerqs	39,000.00
1120	Bns:Annual	3,900,000.00
1156	Long Term Incentive	1,218,750.00
1157	Benefit Offset	8,372.00
1371	Co Pln Use Benefit (ii)	339,612.70
1382	Imp Cash Award	25,550.00
2401	FlexDollars	2,351.52
2499	Flex Credit	2,351.46
8225	NQ Stock	96,154,470.99
8227	Restricted Stk	3,102,310.50
8229	Def Rest Stk	32,877,500.00
	<b>EARNINGS TOTAL</b>	<b>138,970,269.25</b>

2020	HC FSA	4,000.08-
2030	Medical PreTax	2,507.28-
2040	EE Life PreTax	91.20-
2051	Dental PreTax	672.66-
	<b>PRETAX TOTAL</b>	<b>7,271.22-</b>

Calculated SS Wages	76,200.00
Pre Conv: Add to SS Wages	0.00
RAS Amts: Add to SS Wages	0.00
Pre Conversion Benefits	0.00
Wagetype 1010 Corrections	0.00

/703	RE EE Social Security Tax	76,200.00
	<b>Difference</b>	<b>0.00</b>

Calculated Medicare Wages	138,962,998.03
RAS Amts: Add to Med Wages	0.00
Pre Conv: Add to Med Wages	0.00
Pre Conversion Benefits	0.00
Wagetype 1010 Corrections	0.00

/705	RE EE Medicare Tax	138,962,998.03
	<b>Difference</b>	<b>0.00</b>

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Pgm: ZPYRP683 W2\_DETAIL\_REPORT  
User: [REDACTED]  
Sys/Client: PR2 - 100

W2 Detail Report

Page: 2  
Date: 10/12/05  
Time: 07.17.01

0011 - Enron Corp

As of: 12/31/2000

Employee Name Lay Kenneth L  
Social Security Number [REDACTED]  
Personnel Number [REDACTED]  
Employment Status 3 - Active  
FICA Indicator

FEDERAL WAGES

	Calculated Medicare Tax W/H	2,014,963.47
/405	TX EE Medicare Tax	2,014,963.47
	Difference	0.00

FICA WAGES

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Pgm: ZPYRP687\_W2\_DETAIL\_RPT1  
User: [REDACTED]  
Sys/Client: PR2 - 100

W2 Detail Report

Page: 1  
Date: 10/11/05  
Time: 16.05.34

0011 - Enron Corp

As of: 12/31/2001

Employee Name Lay Kenneth L  
Social Security Number [REDACTED]  
Personnel Number [REDACTED]  
Employment Status 3 - Active  
FICA Indicator

FEDERAL WAGES

1003	Salary	1,011,742.46
1116	Cash FlxPerqs	27,625.00
1120	Bns:Annual	7,000,000.00
1155	Absence Reduction	96,084.26-
1156	Long Term Incentive	3,600,000.00
1213	Vacation Hours	96,084.26
1382	Imp Cash Award	300,094.34
1393	Imp Plane (Taxable)	258,527.72
1398	Imp Adjustment (Taxable)	12,100,000.00
2401	FlexDollars	4,703.04
8225	NQ Stock	29,424,046.79
8227	Restricted Stk	14,637,061.94
8228	Stk Dividends	124,632.50
8800	DPP 1985	186,001.53
	<b>EARNINGS TOTAL</b>	<b>68,674,435.32</b>

2020	HC FSA	4,000.08-
2030	Medical PreTax	2,507.28-
2040	EE Life PreTax	91.20-
2051	Dental PreTax	672.72-
2351	401k PreTax	10,200.00-
5800	SAL DEF-FDA	275,000.00-
	<b>PRETAX TOTAL</b>	<b>292,471.28-</b>

	Calculated Fed Wages	68,381,964.04
/701	RE Withholding Tax	68,381,964.04
/Q01	TNTD Withholding Tax	0.00
	Difference	0.00
/401	TX Withholding Tax	16,448,861.47
	Calculated SS Tax W/H	4,984.80
/403	TX EE Social Security Tax	4,984.80
	Difference	0.00
	Calculated Medicare Tax W/H	992,976.86
/405	TX EE Medicare Tax	905,976.86
	Difference	87,000.00

FICA WAGES

1003	Salary	1,011,742.46
1116	Cash FlxPerqs	27,625.00
1120	Bns:Annual	7,000,000.00
1155	Absence Reduction	96,084.26-
1156	Long Term Incentive	3,600,000.00
1213	Vacation Hours	96,084.26
1382	Imp Cash Award	300,094.34
1393	Imp Plane (Taxable)	258,527.72
1398	Imp Adjustment (Taxable)	12,100,000.00
2401	FlexDollars	4,703.04
8225	NQ Stock	29,424,046.79
8227	Restricted Stk	14,637,061.94
8228	Stk Dividends	124,632.50

**EARNINGS TOTAL 68,488,433.79**

2020	HC FSA	4,000.08-
2030	Medical PreTax	2,507.28-
2040	EE Life PreTax	91.20-
2051	Dental PreTax	672.72-

**PRETAX TOTAL 7,271.28-**

	Calculated SS Wages	80,400.00
/703	RE EE Social Security Tax	80,400.00
	Difference	0.00
	Calculated Medicare Wages	68,481,162.51
/705	RE EE Medicare Tax	68,481,162.51
	Difference	0.00

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Pgm: ZPYRP687 W2\_DETAIL\_RPT1  
User: ██████████  
Sys/Client: PR2 - 100

W2 Detail Report

Page: 2  
Date: 10/11/05  
Time: 16.05.34

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Total Page

Total Employee Records Tested.....: 1

Total Employees Records NOT in Balance.....: 1

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